



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

December 18, 2003

**TO:** All County Assessors

**FROM:** David Saavedra, Program Coordinator and  
Neal R. Cook, MAI, Personal Property Specialist  
Property Tax Division

**SUBJECT: 2004 PERSONAL PROPERTY VALUATION GUIDELINES  
FOR ASSESSING PROPERTY AS OF JANUARY 1, 2004**

The 2004 Personal Property Valuation Guidelines consist of this memo and the following documents:

- *Index to Personal Property Valuation Indicators*
- *Supplemental Valuation Table A*
- *Supplemental Valuation Table B (Title Plant Valuation Table)*
- *Combined Table*
- *Supplemental Valuation Table P*
- *Depreciation Table – Percent Good Factors (without trend)*

**CHANGES TO THE GUIDELINES FOR 2004**

- **Additional Asset Categories in the *Index*:**  
Mint Stills & Tubs; Hay Equipment; Hay Tarps; Railroad Car Conversions; Mobile Trailer Units; TVs (for entertainment); GPS Receivers; Fax/Phone/Copier Units; One Hour Photo Equipment; Gambling Equipment; and Day Care Equipment. Microchip Manufacturing Machinery and Equipment replaces the category High Tech M&E.

**SUMMARY OF VALUATION STUDIES AND CHANGES TO GUIDELINES**

- **Changes to Valuation Rates**

Computers	33% (Trend II)
Notebook Computers	33% (Trend II)
Day Care Equipment	22%
Title Plants	Table B
- **Assets Studied With NO Changes Recommended**

Copy Machines	28%
Agriculture/Farm Equipment	12%, 16%, and 18%
Retail Fixtures	16%
Videos (Video Tapes/DVDs)	24% of original cost

Property Tax Division

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### **Purpose and Use of these Guidelines**

These valuation indicators are published as a guide to assist counties in estimating 2004 assessed values for tangible personal property. The indicators may also be used to estimate the value of real property when machinery and equipment (M&E) is affixed to real property. Do not use these guidelines for industries and property having specific guidelines and trends contained in the **Industrial Valuation Guidelines**. The Department of Revenue recommends these guidelines be considered in the valuation process in order to promote statewide uniformity and standardization in the assessment of personal property.

To use these guidelines:

1. Find the class or type of property in the alphabetical *Index*.
2. Find the trend table and column the *Index* refers you to in the *Combined Table*.
3. Locate the 'percent good factor' at the intersection of the acquisition year row and the rate column.
4. Multiply the historical or original cost by the 'percent good factor' to get an estimated value as of January 1, 2004. The historical (or original) cost listed by the taxpayer should include freight and installation, trade-in value, and any other cost related to putting the equipment into service, excluding sales tax.

The historical or original costs include both hard and soft costs (such as interim financing during installation or construction, engineering, freight and installation) and are to be included as a part of the cost to which the factors are applied. The only exclusion from cost is that the sales or use tax is removed when valuing personal property. Should assets be installed in such a way that they become fixed to the real property or their removal would cause significant damage to the real property, the assets should be regarded as real property. As real property, the sales tax should be included as a cost that adds value to the assets, **except when there is a sales or use tax exemption that applies to qualifying manufacturing machinery and equipment.**

### **20% Minimum Value in Use Percent Good Factors**

It should be noted that application of these guidelines is intended to estimate the value of property that is "in use." The minimum value percent or factor is 20 percent, unless otherwise noted, as shown on the *Combined Table* and is intended to reflect the value of assets in use for as long as they are in use.

### **Exceptions to 20 Percent Minimum Value**

When the appraiser or auditor is aware of market conditions or has other evidence (including but not limited to: clear, cogent and convincing evidence, direction from court or board proceedings) to apply percent good factors below 20 percent, rates can be calculated and applied.

### **Computer & Peripherals and Microchip Manufacturing M&E**

When deemed appropriate, percent good factors that are less than the rates listed on the *Combined Table* may be applied. Most of the columns indicate a minimum value of 20.0% good. However, the Computer & Peripherals and Microchip Manufacturing M&E columns with declining balance rates greater than 15% do go below the 20.0% minimum. Computer & Peripherals decline to 2% good, and two of the Microchip Manufacturing M&E categories decline to 5% good.

### **Packing and Sorting Machinery & Equipment**

In the 2002 tables, several columns went below 20%: columns 24%, 12%, and 10% for Packing and Sorting M&E. In order to better illustrate this schedule, we have created a supplemental table for Packing and Sorting M&E entitled **Supplemental Valuation Table P**. As shown in that table, Packing and Sorting M&E has a minimum percent good of 10%. For assets other than Packing and Sorting M&E, Computer & Peripherals, and Microchip Manufacturing M&E, a minimum rate of 20% is recommended.

### **Additional Considerations**

If a percent good factor lower than the minimum percent good factor is deemed appropriate, a factor may be calculated by multiplying each sequential year preceding the 20 percent floor year by “1 minus the depreciation rate.”

Sample Calculations: Referring to the 2004 Personal Property Trend I Table, an asset acquired in 1991 for which a 16% depreciation rate is recommended would be calculated by multiplying each successive year between the “20% floor year,” 1994 in this case, by  $(1 - 16\%)$ , or 84%, until the appropriate acquisition year is reached, 1991 in this case. Therefore, 1993 would equal the 1994 rate of 20% multiplied by 84%, or 16.8%; 1992 would equal the 1993 rate of 16.8% multiplied by 84%, or 14.1%; and 1991 would equal the 1992 rate of 14.1% times 84%, or 11.9% (rounded).

### **Items Marked With Asterisks**

The Personal Property Valuation Indicators may not be applicable in all instances in achieving the statutory mandate of 100% true and fair value. These valuation indicators are published as a guide in estimating market value, but they do not include any consideration for abnormal or extraordinary obsolescence that may be relevant in specific circumstances or markets. When unique situations are identified, these factors should be considered separately and in addition to the value indications of the tables. Based on information available to the Department at the time these tables were published, property classes listed in the *Index* which may require special

consideration due to abnormal or extraordinary circumstances have been noted with a **single asterisk (\*)**.

It is our opinion that the properties in the *Index* with a **double asterisk (\*\*)** are best valued in their entirety using the **Industrial Valuation Guidelines**.

For properties with a **triple asterisk (\*\*\*)**, use the 7.5% column. This indicates the existence of more complex issues, such as determining which components are personal property, real property, or machinery & equipment that should be valued by using the 7.5% column from the **Personal Property Tables** or the **Industrial Valuation Tables**. The determinations made in using either table require the appraiser or auditor's professional judgment and are based on the use and expected economic life of the equipment. Physical inspection of this machinery and equipment is highly recommended.

#### **RECENT CHANGES IN THE GUIDELINES AFFECTING 2004 ASSESSMENTS**

Several other changes have been made to the *Index to Personal Property Valuation Indicators* for 2004. These changes are based on internal Department studies, surveys, table and rate calibration analysis, and category reviews. In some cases, the previous recommendations are verified or confirmed as appropriate, and no change is recommended.

The most significant change in recent years is the inclusion of two different trend factors, **Trend I** and **Trend II**, on the *Combined Table* and a "percent good" table that excludes any trend. These changes occurred in 2002 and are significant enough to repeat the explanation of those changes.

The *Combined Table* has percent good factors and trend factors, **Trend I**, as developed in the past. However, the far right columns recommend the use of a different trend, **Trend II**, and column rate for Personal Computers (notebook and desktop) and Peripherals and for Microchip Manufacturing M&E.

The **Trend II** factors are intended for use in valuing any asset or asset group in which the replacement or reproduction cost new (RCN) has declined from what it had been in past years. This includes, but may not be limited to, Personal Computers (notebook and desktop) and Peripherals, Printed Circuit Board M&E, Silicon Wafer Fabrication M&E, Microchip Manufacturing Industry Product Assembly, and Process Support Equipment.

In order to utilize **Trend II**, the auditor or appraiser MUST determine that replacement, or reproduction, cost (RCN) of the property being appraised has been declining at a rate similar to that shown in **Trend II**. (See Trend II column for *Notebook and Desktop Computers and Peripherals* and *Microchip Manufacturing M&E*.) When the appropriate trend factor, **Trend I**

or **Trend II**, is determined, the economic life of the asset must be estimated without regard to additional obsolescence factors. The *Combined Table* includes a row that shows the economic life applicable to each of the columns. Select the life that is most appropriate for the asset and utilize the percent good factor from the corresponding column and row to determine the estimated value. Extraordinary obsolescence that can be documented, may be deducted from the value estimate to arrive at the Market Value. **Do not use Trend II to estimate the value of an asset when the cost of replacing the asset with a new asset is greater than it was in prior years. Only assets that have had a declining Cost New may be valued using Combined Table Trend II. This Trend MUST not be used as a means to reduce the value because of any form of obsolescence other than a decline in the RCN.**

**Trend II** may also be appropriately applied to **Spare Parts for Computers and Microchip Manufacturing Equipment**. When the RCN of these parts is declining, the reduction in value should be recognized in the appraisal process. The historical cost times the trend factor will reduce the value from year to year due to the declining nature of the trend.

### **VALUATION STUDIES AND CHANGES TO GUIDELINES**

Studies completed for the effective date of January 1, 2004, include copy machines, desktop computers, notebook computers, retail trade fixtures, title plants, day care equipment, agricultural/farm equipment, and video tapes. **Supplemental Valuation Table A** is page 7 of the *Index* for video games, wine barrels, videotapes, laser disks and DVDs, billboards and poster panels, title plants, and computer software. All supplemental valuation tables have been updated except the table for wine barrels. **Supplemental Valuation Table B** is new and is for the valuation of title plants. It is page 8 of the *Index*.

#### **Additions to *Index*:**

- A study of desktop personal computers and notebooks determined a rate change from 38.5% to 33%, based on the Fall 2003 Orion Blue Book prices for used equipment vs. MSRP.
- A study of Day Care equipment determined a rate of 22%. (Excludes office, kitchen and computer assets used in day care business.)
- Title Plants now have a graduated rate scale based on the number of real property parcels reported to the Department for stratification purposes for the ratio. This change was prompted by a study and considerable analysis with assistance from the Washington Land Title Association.

**Property Studied and No Change Recommended:**

- A study of Agricultural/Farm Equipment shows no significant changes in valuation at this time. Many farm assets included in the studied data were older than the estimated economic life used as the basis for our valuation recommendations, suggesting lower depreciation rates might be appropriate. However, many farms retain older equipment for occasional or back-up use. Therefore, we concluded our current recommendation is appropriate.
- A study of Copiers confirmed the 28% rate. This study was based on Fall 2003 Orion Blue Book data, again comparing MSRP to the price of used copiers.
- A study of Retail Stores did not produce changes for 2004. E.g., Kmart, Wal-Mart, Fred Meyer.

**Videotapes and Property Held or Owned for Short-Term Rental**

Videotapes and all other rental or rented assets are to be valued at their retail value (retail trade level). These may be new or used assets held for rent. For the 2004 assessment year we still recommend a value of 24% of the original cost—if known—otherwise \$11.00 per tape or disk is appropriate.

**What if I Have Questions?**

Any questions regarding these guidelines or other personal property tax issues may be directed to:

Name	Title	Phone Number	E-Mail Address
Neal Cook	Personal Property Specialist	(360) 570-5881	<a href="mailto:NealC@dor.wa.gov">NealC@dor.wa.gov</a>

The **Personal Property Valuation Guidelines** are posted on the Department's web site at [www.dor.wa.gov](http://www.dor.wa.gov). The Indicators can be accessed by clicking on **Property Tax** on the left-hand side of the screen under Tax Topics and then on **Publications** in the Property Tax box on the right. Choose the **Personal Property Valuation Guidelines**, and select tables for 2004. The Guidelines are available in PDF format.

DMS/NRC:pjb  
Attachments

# INDEX TO PERSONAL PROPERTY VALUATION INDICATORS

For January 1, 2004 Valuations

## BUSINESS ACTIVITY OR TYPE OF BUSINESS

Use Trend I from Combined Table unless Trend II, Supp. A, Supp. B, or Supp. P are indicated below

- A -	Trend/Column		Trend/Column
<b>Agriculture</b>		<i>Diagnostic Equipment (Electronic)</i>	24
<i>Aqua Farms</i>		<i>M&amp;E</i>	18
<i>Nets</i>	30	<i>Small Tools</i>	24
<i>Pens &amp; Support Structures</i>	18	<i>Welding Equipment</i>	12
<i>Dairy Milking M&amp;E</i>	14	<b>- B -</b>	
<i>Feed Mill M&amp;E (production line)</i>	*** 7.5	<b>Bakeries</b>	
<i>Feed Mill M&amp;E (portable)</i>	12	<i>Industrial (i.e., Wonder Bread)</i>	** 7.5
<i>Seed Cleaning M&amp;E</i>	*** 7.5	<i>Commercial (i.e., Safeway)</i>	12
<i>Seed Cleaning M&amp;E (portable)</i>	12	<b>Banks</b>	
<i>Fertilizer Applicators &amp; Manure Systems-Liquid</i>	24	<i>Alarm Systems</i>	24
<i>Dry Fertilizer Applicators</i>	18	<i>Cash Machines</i>	24
<i>Tanks</i>	16	<i>Furniture &amp; Fixtures</i>	14
<i>M&amp;E (Excluding Tractors &amp; Dairy)</i>	18	<i>Video Equipment</i>	24
<i>Mint Stills &amp; Tubs</i>	18	<i>Safety Deposit Boxes</i>	10
<i>Hay Equipment, Hay Tarps</i>	18	<i>Vault Doors</i>	(Value at Cost)
<i>Irrigation Systems</i>		<b>Barber &amp; Beauty Shop</b>	16
<i>Circles</i>	18	<b>Baseboard Heater Mfg. M&amp;E</b>	12
<i>Gated Pipe</i>	18	<b>Beer Kegs</b>	10
<i>Wheel Moves &amp; Handlines</i>	16	<b>Billboards</b>	(See Signs)
<i>Tractors</i>	12	<b>Bleach Mfg. M&amp;E</b>	** 7.5
<i>Combines</i>	20	<b>Bleach Packaging M&amp;E</b>	14
<i>Unlicensed and licensed Farm Vehicles including Trailers</i>		<b>Blueprinting, Photostatting, Mimeographing &amp;</b>	
<i>(permanently sited and/or not primarily designed for use</i>		<i>Lithograph (Non-electronic)</i>	16
<i>on public streets and highways)</i>	16	<b>Boat Molds (Fiberglass)</b>	22
<b>Air Conditioning (Single Room Unit)</b>	16	<b>Book Bindery</b>	12
<b>Aircraft Manufacturing M&amp;E</b>	*** 7.5	<b>Bottling &amp; Soft Drinks Mfg. M&amp;E</b>	** 7.5
<i>Aircraft Manufacturing (small parts mfg.)</i>	14	<b>Bowling Alleys</b>	12
<i>Testing Equipment</i>	24	<i>Electronic Scoring Machines</i>	24
<i>Small Tools (Perishable)</i>	24	<i>Pinsetters &amp; Others</i>	19
<i>Patterns</i>	24	<b>Brewing &amp; Distilling</b>	** 7.5
<b>Aircraft Parts Manufacturing</b>		<b>Butcher Shops</b>	12
<i>M&amp;E</i>	14	<b>- C -</b>	
<i>Test Equipment</i>	24	<b>C.A.T.V. &amp; S.A.T.V. Equipment</b>	
<i>Small Tools</i>	24	<i>Signal Receiving Equipment</i>	12
<b>Amusement Devices (Music Machines, Etc.)</b>	24	<i>Distribution Equipment</i>	14
<i>VCRs</i>	28	<i>Headend Equipment</i>	16
<i>Video Games</i>	Supp. A	<i>Converters, Decoders, Digital Boxes, Modems</i>	30
<i>Video Tapes</i>	Supp. A	<i>Electronic Testing Equipment and Small Tools</i>	24
<b>Antique F&amp;F</b>	(Value at Cost)	<i>Television Production Equipment</i>	19
<b>Apartment F&amp;F</b>	16	<b>Cabinet Shop M&amp;E</b>	12
<b>Apparel Mfg. M&amp;E</b>	8	<b>Campground Equipment</b>	16
<b>Aqua Farms</b>		<b>Candy &amp; Confection Mfg. M&amp;E</b>	12
<i>Nets</i>	30	<b>Car Wash (5 Min. &amp; Coin-Op)</b>	18
<i>Pens &amp; Support Structures</i>	18	<b>Cash Machines</b>	24
<b>Archery Equipment Mfg.</b>	12	<b>Cash Registers &amp; Scanners</b>	24
<b>Artwork</b>	(Value at Cost)	<b>Cell/wireless telephone tower (tower only)</b>	**7.5
<b>Auto Repair</b>	(also see Service Stations)		

# INDEX TO PERSONAL PROPERTY VALUATION INDICATORS

For January 1, 2004 Valuations

## BUSINESS ACTIVITY OR TYPE OF BUSINESS

Use Trend I from Combined Table unless Trend II, Supp. A, Supp. B, or Supp. P are indicated below

	Trend/Column		Trend/Column
Cell/wireless telephone tower (with antennae)	12	Coolers (walk-in)	12
Cell/wireless telephone antennae (antennae only)	24	Copy Machines (Purchased)	28
Cement, Clay & Brick Products Mfg.	** 7.5	Costumes (Rental)	24
Chemical Products Mfg.	** 7.5	Cranes	
Clothing Mfg.	8	Bridge	8
Cocktail Bars & Taverns	19	Container	*8
Antique Back Bars	(Value at Cost)	Crawler	10
Coin-Op Lockers	16	Mobile Telescopic	16
Coin-Op Machines	24		
Computer Systems (Business)		- D -	
Lotto Machines	30		
Main Frame Computers, Disk Array and other Storage		Dairy Milking M&E	14
Devices, and Network servers	30	Dairy Processing	** 7.5
Personal Computers (Including desktop and/or laptop		Data Processing Equipment	30
computers and peripheral/connected hardware. E.g.		Day Care (Exclude office, kitchen & computer assets)	22
Scanner, printer and multifunction digital		Dental	
printer/scanner/fax machine combo., Etc.)	Trend II/33	Equipment	14
Canned Software	Supp. A	Furniture & Fixtures	14
Custom Software	Supp. A	Libraries	12
Production Systems Computers (with direct electronic link to		X-Ray Equipment	18
longer lived equipment.)	24	Department Store F&F	16
Computer Numeric Controlled (CNC) Milling		Dies & Molds	18
Machines	14	Electronic Mfg.	24
Construction M&E		Patterns	24
Cranes		Dispensing Machinery (Coin-Op)	24
Bridge	8	Distilling & Brewing	** 7.5
Crawler	10	Doctors	
Mobile Telescopic	16	Equipment	14
General Construction	16	Furniture	14
Asphalt Plants		Libraries	12
Portable	18	Diagnostic Equipment (CT, MRI, Ultrasound, Etc.)	24
Stationary	12	X-Ray	12
Land Clearing		Drug Store F&F	16
backhoe, excavator, bull dozers, Etc.	16	Dry Cleaning & Laundry M&E	
Unlicensed and licensed Vehicles including Trailers		Coin-Op	24
(permanently sited and/or not primarily designed for use		Other Than Coin-Op	14
on public streets and highways)	16	Dumpsters, Garbage	16
Marine Construction			
Ships & Vessels (production line)	*** 7.5	- E -	
Ships & Vessels (portable equipment)	12		
Pleasure Craft	12	Electrical Generating	
Boat Molds	22	Gas & Diesel	16
Road Construction (Heavy)	22	Steam	** 7.5
Rock Crushing		Electrical Mfg. M&E	12
Portable	18	Electronic Equip	24
Stationary	12	Microchip Manufacturing M & E	
Sewer & Utilities	16	Printed Circuit Board M&E	Trend II/30
Well Drilling	16	Silicon Wafer Fabrication M&E	Trend II/25
Container Mfg. M&E	** 7.5	Product Assembly M&E	Trend II/25



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## BUSINESS ACTIVITY OR TYPE OF BUSINESS

Use Trend I from Combined Table unless Trend II, Supp. A, Supp. B, or Supp. P are indicated below

	Trend/Column		Trend/Column
<i>Process Support Equipment &amp; Piping</i>	<i>Trend II/15</i>	- H -	
Espresso Carts	24		
Extrusion M&E	** 7.5	Hardware Store F&F	16
- F -		Hatchery M&E	16
Farm Equipment	<i>(See Agriculture)</i>	Health Spa Equip.	
Fax Machines	30	<i>Manual</i>	16
<i>Fax/Phone/Copier Units</i>	30	<i>Electronic</i>	24
Feed Mill M&E (production line)	*** 7.5	Hospitals	
Feed Mill M&E (portable)	12	<i>Equipment</i>	16
Fertilizer Applicators	24	<i>Diagnostic Equipment (CT, MRI, Ultrasound, Etc.)</i>	24
Fertilizer Mfg.	** 7.5	<i>Laboratory Equip. (Non electric)</i>	18
Fiberglass Molds ( <i>other than boats</i> )	22	<i>Laboratory Equip. (Electronic &amp; Computerized)</i>	24
Fish Processing M&E (production line)	*** 7.5	<i>Mattresses</i>	30
Fish Processing M&E (portable)	12	<i>X-Ray</i>	12
Fitness Equipment		- I -	
<i>Manual</i>	16	Ice Cream Cabinets	16
<i>Electronic</i>	24	Ice & Refrigeration Machinery	** 7.5
Flour, Cereal & Grain Milling	** 7.5	Iron & Steel Industry	** 7.5
Food Processing	** 7.5	- J -	
Forklifts		Janitorial Service Equipment	20
<i>Inside</i>	14	Jewelry Store F&F and Equip.	16
<i>Outside</i>	16	- K -	
Foundry	** 7.5	Key Duplication	16
Fraternal Lodges	14	- L -	
- G -		Laboratories	
Garage M&E	18	<i>Diagnostic</i>	24
Garbage Dumpsters	16	<i>Equipment (Non electric)</i>	18
Gambling Equipment		<i>Equipment (Electronic &amp; Computerized)</i>	24
<i>Video Type</i>	24	Landscaping M&E	16
<i>Game Type (Blackjack Table, Roulette Wheel, Etc.)</i>	19	Laundry & Dry Cleaning	
General Contractor M&E	16	<i>Coin-Op</i>	24
Golf Courses		<i>Other Than Coin-Op</i>	14
<i>Carts</i>	20	Law Libraries	12
<i>Equipment</i>	18	Leather Products Mfg. M&E	8
<i>Tractors</i>	12	Libraries (Professional)	12
GPS Receivers (not affixed)	30	Lift Trucks	<i>(See Forklift)</i>
Greenhouse & Nursery M&E	16	Lotto Machines	30
Grocery Stores		Lumber & Wood Products	
<i>Cash Registers &amp; Scanners</i>	24	<i>Logging M&amp;E</i>	18
<i>Fixtures &amp; Equipment</i>	16	<i>Log Stackers</i>	18
<i>Meat Packing</i>	12	<i>Pulp, Paper &amp; Paperboard</i>	** 7.5
<i>POS (Point of Sale Computer Systems)</i>	30	<i>Plywood &amp; Veneer</i>	** 8.5
<i>Walk-in Coolers</i>	12	<i>Scarifying M&amp;E</i>	18

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## BUSINESS ACTIVITY OR TYPE OF BUSINESS

Use Trend I from Combined Table unless Trend II, Supp. A, Supp. B, or Supp. P are indicated below

	Trend/Column		Trend/Column
<i>Sawmills</i>		- O -	
<i>Portable</i>	14		
<i>Stationary</i>	** 8.5		
- M -		<b>Office Equipment</b>	
<b>Machine Shop M&amp;E (production)</b>	*** 7.5	<i>Antiques</i>	(Value at Cost)
<b>Machine Shop M&amp;E (not part of production line, such as</b>		<i>Copy Machines (Purchased)</i>	28
<b>lathes)</b>	12	<i>Electric &amp; Electronic Machines</i>	24
<b>Mailing Machines</b>	20	<i>Furniture &amp; Fixtures</i>	14
<b>Meat Packing M&amp;E</b>	12	<i>Mailing Machines</i>	20
<b>Meat Processing (Complex)</b>	** 7.5	<i>Safes</i>	10
<b>Medical Equipment</b>	14	<i>Sound Systems (Background)</i>	24
<b>Metal Fabrication &amp; Extrusion Mfg.</b>	*** 7.5	<b>Oxygen &amp; Acetylene Tanks</b>	10
<b>Metal Sheet Fabrication (production line)</b>	*** 7.5	- P -	
<b>Metal Sheet Fabrication (not part of prod. line)</b>	12	<b>P.A. Systems</b>	20
<b>Microchip Manufacturing M&amp;E</b>		<b>Packing &amp; Sorting M&amp;E (Fruit, Vegetable, Etc.)</b>	Supp. P 12
<i>Printed Circuit Board M&amp;E</i>	Trend II/30	<i>The following rates may be applied if the taxpayer can</i>	
<i>Silicon Wafer Fabrication M&amp;E</i>	Trend II/25	<i>document costs to mechanical vs. electronic equipment</i>	
<i>Product Assembly M&amp;E</i>	Trend II/25	<i>Mechanical portion of the line equipment</i>	Supp. P 10
<i>Process Support Equipment &amp; Piping</i>	Trend II/15	<i>Electronic portion of the line equipment</i>	Supp. P 24
<b>Milling Machines - Computer</b>		<b>Paint &amp; Varnish Mfg. M&amp;E</b>	12
<b>Numeric Controlled (CNC)</b>	14	<b>Pallets, Crates, Lugs, Bins, Etc.</b>	18
<b>Mining &amp; Milling</b>	** 7.5	<b>Petroleum Products</b>	
<b>Mobile Yard Equipment</b>	16	<i>Bulk Station Equipment</i>	14
<b>Mobile Trailer Units</b>	16	<i>Refining</i>	** 7.5
<b>Mortuary Service Equip.</b>	14	<i>Service Station Equipment</i>	(See Service Stations)
<b>Motels</b>		<b>Photography Equipment</b>	16
<i>Furniture &amp; Equipment</i>	19	<i>One Hour Photo Equipment</i>	16
<i>Office</i>	(See Office)	<i>Computerized</i>	30
<i>Restaurant &amp; Bar Equipment</i>	19	<i>Electronic</i>	24
<i>Telephone Systems</i>	30	<b>Plastic Extrusion M&amp;E</b>	** 7.5
<i>TV's</i>	24	<b>Plumbing Shop Equipment</b>	16
<i>VCR's</i>	28	<b>Plywood &amp; Veneer Mfg.</b>	** 8.5
<b>Music Instruments -- Rental</b>	22	<b>Pool Hall Equipment</b>	14
<b>Music Studio Recording Equip.</b>	24	<b>Power &amp; Generation M&amp;E</b>	
<b>Music Systems (Background)</b>	24	<i>Gas &amp; Diesel</i>	16
- N -		<i>Steam</i>	** 7.5
<b>Neon Signs</b>	19	<b>Printing &amp; Publishing Equipment</b>	(See Newspaper)
<b>Newspaper M&amp;E</b>		<b>Professional Equipment</b>	
<i>Press</i>	10	<i>Scientific, Doctors, Dentists, Etc.</i>	14
<i>Photographic</i>	16	<i>Libraries</i>	12
<i>Computer (Production)</i>	24	<b>Propane Tanks</b>	12
<i>Other M&amp;E</i>	14	<b>Pulp &amp; Paper Mfg.</b>	** 7.5
<b>Nursing Homes</b>		- R -	
<i>Furniture &amp; Fixtures</i>	16	<b>Radio &amp; Television Equipment</b>	
<i>Mattresses</i>	30	<i>Broadcasting Equipment</i>	19
		<i>C.A.T.V. (Cable System)</i>	(See C.A.T.V. Equipment)
		<i>Service &amp; Repair Equip.</i>	19

# INDEX TO PERSONAL PROPERTY VALUATION INDICATORS

For January 1, 2004 Valuations

## BUSINESS ACTIVITY OR TYPE OF BUSINESS

Use Trend I from Combined Table unless Trend II, Supp. A, Supp. B, or Supp. P are indicated below

	Trend/Column		Trend/Column
<i>Towers</i>	12	<b>Smelting</b>	** 7.5
<b>Radio-Telephone Equipment 2-Way</b>	24	<b>Soft Drink Mfg. M&amp;E (Batch)</b>	14
<b>Railroad Rolling Stock-Private</b> <i>(Except Logging Cars)</i>	12	<b>Sound Systems (Background)</b>	24
<b>Railroad Car Conversions</b>	16	<b>Supermarkets</b>	
<b>Rental Equipment</b>		<i>Cash Registers &amp; Scanners</i>	24
<i>Costumes</i>	24	<i>Fixtures &amp; Equipment</i>	16
<i>Public U-Rent (Excluding Heavy Equipment)</i>	22	<i>Meat Packing</i>	12
<i>Heavy Equipment</i> <i>(Value by type)</i>		<i>POS Computer Systems</i>	30
<i>Telephones (Residential)</i>	30	<i>Public Address Systems</i>	20
<i>Tuxedos</i>	30	<i>Walk-in Coolers</i>	12
<b>Research &amp; Development M&amp;E</b>	* 20	<b>Surveying Equipment</b>	14
<b>Restaurants, Soda Fountains &amp; Drive-Ins</b>	19		- T -
<i>Walk-in Coolers</i>	12		
<b>Retail Stores</b>		<b>Tanning Salon Equip.</b>	16
<i>Fixtures</i>	16	<b>Tavern &amp; Bar Equipment</b>	19
<i>Office F&amp;F</i> <i>(See Office Equip.)</i>		<i>Antique Back Bars</i> <i>(Value at Cost)</i>	
<i>POS Computer Systems</i>	30	<b>Television &amp; Radio Equipment</b> <i>(See Radio)</i>	
<i>Public Address Systems</i>	20	<b>Television (for entertainment)</b>	24
<i>Sound Systems (Background)</i>	24	<b>Telephones</b>	
<b>Rock Crushers</b> <i>(See Construction)</i>		<i>Cellular</i>	30
- S -		<i>Pagers</i>	24
		<i>Rentals (Commercial &amp; Residential)</i>	30
<b>Sawmills</b> <i>(See Lumber)</i>		<i>Systems (Customer Owned)</i>	30
<b>Scaffolding (Rental)</b>	22	<i>Fax/Phone/Copier Units</i>	30
<b>Search Lights</b>	18	<i>Cell/wireless telephone tower (tower only)</i>	7.5
<b>Service Stations</b>		<i>Cell/wireless telephone tower (with antennae)</i>	12
<i>Dispensers (Gas)</i>	20	<i>Cell/wireless telephone antennae (antennae only)</i>	24
<i>Equipment</i>	18	<b>Textile Tent &amp; Awning Mfg. M&amp;E</b>	8
<i>Store F&amp;F</i>	16	<b>Theater</b>	
<b>Sewing Equipment</b>	12	<i>Projection Equipment</i>	16
<b>Sewer Construction Equipment</b>	16	<i>F&amp;F</i>	18
<b>Sheet Metal Fabrication (production line)</b>	*** 7.5	<b>Tire Recapping</b>	14
<b>Sheet Metal Fabrication (not part of prod. line)</b>	12	<b>Title Plants</b>	Supp. B
<b>Shipbuilding</b> <i>(See Construction)</i>		<b>Tuxedo Rentals</b>	30
<b>Shoes &amp; Leather Products Mfg. M&amp;E</b>	8	<b>Toilets, Portable</b>	14
<b>Shipyards</b> <i>(See Construction)</i>			- U -
<b>Signs</b>			
<i>Bulletin Boards</i>	14	<b>Unlicensed and licensed Vehicles including Trailers</b>	
<i>Billboards</i>	Supp. A	<i>(permanently sited and/or not primarily designed for use on public streets and highways)</i>	16
<i>Electronic</i>	16	<b>Upholstery Equipment</b>	16
<i>Neon</i>	19		- V -
<i>Plastic Illuminated</i>	19		
<i>Poster Panels</i>	Supp. A		
<b>Ski Areas</b>		<b>VCRs</b>	28
<i>Snow Cats &amp; Packers</i>	24	<b>Vending Machines</b>	24
<i>Tows &amp; Lifts</i>	** 7.5	<b>Video Games</b>	Supp. A
<b>Ski Mfg. Equipment</b>	12	<b>Video Tapes</b>	Supp. A
<b>Small Tools - Perishable</b>	24		

# INDEX TO PERSONAL PROPERTY VALUATION INDICATORS

*For January 1, 2004 Valuations*

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## BUSINESS ACTIVITY OR TYPE OF BUSINESS

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Use Trend I from Combined Table unless Trend II, Supp. A, Supp. B, or Supp. P are indicated below

	Trend/Column		Trend/Column
<b>Video Cameras/Camcorder</b>	24	<b>Winery Equipment (portable, such as pumps)</b>	14
- W -		<i>Aging Barrels</i>	Supp. A
		<i>Innerstaves</i>	Supp. A
<b>Warehouse Equipment (Including Lifts)</b>	14	<b>Wireless/Cell telephone tower (tower only)</b>	7.5
<i>Pallets, Crates, Lugs, Bins, Etc.</i>	18	<b>Wireless /Cell telephone tower (with antennae)</b>	12
<b>Water Softeners</b>	14	<b>Wireless/Cell telephone antennae (antennae only)</b>	24
<b>Water Systems</b>	12	<b>Wholesale Store</b>	14
<b>Welding Shop Equip.</b>	12	<b>Woodworking Shops M&amp;E</b>	12
<b>Well Drilling</b>	16		
<b>Winery Equipment</b> (production line, incl. Tanks & bottling line)	*** 7.5	- X -	
		<b>X-Ray Equip. (Other Than Dental)</b>	* 12

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\* – May Require Special Consideration Due to Functional or Economic Conditions.

\*\* – Use Industrial Valuation Schedule on all Plant M&E.

\*\*\* – Major Items of Equipment - Use Industrial Valuation or Personal Property 7.5% Column/Schedule. The determination to use this schedule requires judgement from Appraiser or Auditor based on the use and Expected Economic Life of the equipment/property. Inspection of M&E is highly recommended.

A – Use appropriate category in Supplemental Valuation Schedule ‘A’.

B – Use appropriate category in Supplemental Valuation Schedule ‘B’.

P – Use Appropriate Rate(s) in Supplemental Valuation Schedule ‘P’ –Packing and Sorting (Fruit Packing Lines).

## SUPPLEMENTAL VALUATION TABLE 'A'

<b>VIDEO GAMES</b> (Apply the following percent good to the un-trended historical cost)		
Year 1	Year 2	Year 3
60%	37%	20%

<b>VIDEO TAPES, LASER DISKS &amp; DVD's</b> (Value property in rental inventory only at retail trade level, used tapes held only for sale are exempt business inventory. Price of used tapes for sale reflects liquidation value; retail trade level value must be greater than liquidation value.)
Value at 24% of cost—if known—otherwise \$11 per tape/disk.

<b>WOODEN (Oak) WINE BARRELS AND INNERSTAVES</b> (Reference BTA Docket 54989, 2/1/2001) (Apply the following percent good to the un-trended historical cost)					
	Year 1	Year 2	Year 3	Year 4	Year 5 or more
Barrels (purchased for Storage)	55%	25%	15%	8%	5%
Barrels (purchased for flavoring)	Exempt	Exempt	Exempt	Exempt	Exempt
Innerstaves (purchased for flavoring)	Exempt	Exempt	Exempt	Exempt	Exempt

<b>BILLBOARDS &amp; POSTER PANELS</b>	
Type of Sign	Current Replacement Cost Per Lineal Foot
Unlighted	\$132
Externally Lighted	\$165
Internally Lighted	\$317
Above replacement costs include one support structure and one face. Multiple faced signs should be adjusted to eliminate a support structure for each additional face as follows:	
Type of Sign	Deduction From Replacement Cost
Lighted / Unlighted 12 x 25'	\$1,057
Lighted / Unlighted 14 x 48'	\$2,662
Lighted / Unlighted 20 x 60'	\$4,120
Signs smaller than 12 x 25' use 40% of above deduction.	
DEPRECIATION -- 4% straight line per year based on effective age to 20% of replacement cost.	

<b>TITLE PLANTS</b> (Tract Indexes)
(Value each title plant physically located within each county, including title plants for other counties.) <i>See Supplemental Valuation Table B for rates</i>

<b>COMPUTER SOFTWARE</b>
The 1991 Legislature defined computer software and established valuation methods. Custom Software is exempt. For the 2004 assessment year, canned software shall be assessed as illustrated in the following example:
<ul style="list-style-type: none"> <li>• Canned software acquired in 2003 shall be valued at 100% of its full acquisition cost.</li> <li>• Canned software acquired in 2002 shall be listed at 100% and valued at 50% of its full acquisition cost.</li> <li>• All software, canned or custom, purchased prior to 2001 is exempt.</li> <li>• Embedded software is taxable and shall be valued as an integral part of the computer system, machinery or equipment in which it is housed, at the established life of the equipment.</li> </ul>

# SUPPLEMENTAL VALUATION TABLE 'B'

## TITLE PLANT VALUATION TABLE

**as of 1/1/2004**

(Value all title plants that are physically located within county based on the number of Real Property Parcels for the county the Title Plant pertains to, as reported to DOR for Ratio purposes.)

# Parcels			\$/Parcel
0	to	14,999	\$ 3.52
15,000	to	19,999	\$ 3.52
20,000	to	24,999	\$ 3.52
25,000	to	29,999	\$ 3.52
30,000	to	34,999	\$ 3.52
35,000	to	39,999	\$ 3.48
40,000	to	44,999	\$ 3.44
45,000	to	49,999	\$ 3.40
50,000	to	54,999	\$ 3.36
55,000	to	59,999	\$ 3.32
60,000	to	64,999	\$ 3.28
65,000	to	69,999	\$ 3.24
70,000	to	74,999	\$ 3.20
75,000	to	79,999	\$ 3.16
80,000	to	84,999	\$ 3.12
85,000	to	89,999	\$ 3.08
90,000	to	94,999	\$ 3.04
95,000	to	99,999	\$ 3.00
100,000	to	109,999	\$ 2.96
110,000	to	119,999	\$ 2.92
120,000	to	129,999	\$ 2.88
130,000	to	139,999	\$ 2.84
140,000	to	149,999	\$ 2.80
150,000	to	159,999	\$ 2.76
160,000	to	169,999	\$ 2.72
170,000	to	179,999	\$ 2.68
180,000	to	189,999	\$ 2.64
190,000	to	199,999	\$ 2.60
200,000	to	209,999	\$ 2.56
210,000	to	219,999	\$ 2.52
220,000	to	229,999	\$ 2.48
230,000	to	239,999	\$ 2.44
240,000	to	249,999	\$ 2.40
250,000	to	259,999	\$ 2.36
260,000	to	269,999	\$ 2.32
270,000	to	279,999	\$ 2.28
280,000	to	289,999	\$ 2.24
290,000	to	299,999	\$ 2.20
300,000	to	309,999	\$ 2.16
310,000	to	319,999	\$ 2.12
320,000	and greater		\$ 2.08

Rate per parcel is adjusted annually at 25% of the personal property trend from the base year of 2003, based on the Producer Price Index. Actual sales may be used as the basis for valuation; divide the price by the number of parcels to get the base rate then trend the rate every year. Actual sales must be confirmed as "arms length" transactions at a price representative of the Market Value of an entire title plant.

**COMBINED TABLE**  
**2004 PERSONAL PROPERTY VALUATION PERCENT GOOD INDICATORS**

TREND I TABLE																TREND II TABLE				
Declining Balance Rate																Notebook & Desktop Computers and Peripherals		Microchip Manufacturing Machinery & Equipment		
																TREND II	33.0%	30.0%	25.0%	15.0%
AGE	YEAR	TREND I	30.0%	28.0%	24.0%	22.0%	20.0%	19.0%	18.0%	16.0%	14.0%	12.0%	10.0%	8.0%	7.5%					
Economic Life (Years) —————>			4.5	5.0	6.0	6.5	7.0	7.5	8.0	9.0	10.5	12.5	15.5	19.5	20.5		5.5	8.0	9.5	10.0
1	2003	100.0	70.0	72.0	76.0	78.0	80.0	81.0	82.0	84.0	86.0	88.0	90.0	92.0	92.5	100.0	67.0	70.0	75.0	85.0
2	2002	100.1	49.0	51.9	57.8	60.9	64.1	65.7	67.3	70.6	74.0	77.5	81.1	84.7	87.0	87.9	39.5	43.1	49.4	63.5
3	2001	101.1	34.7	37.7	44.4	48.0	51.8	53.7	55.7	59.9	64.3	68.9	73.7	78.7	81.0	79.8	24.0	27.4	33.7	49.0
4	2000	101.7	24.4	27.3	33.9	37.6	41.7	43.8	46.0	50.6	55.6	61.0	66.7	72.9	75.6	73.7	14.8	17.7	23.3	38.5
5	1999	102.2	20.0	20.0	25.9	29.5	33.5	35.6	37.9	42.7	48.1	53.9	60.3	67.4	71.1	63.7	8.6	10.7	15.1	28.3
6	1998	102.8			20.0	23.2	26.9	29.0	31.3	36.1	41.6	47.7	54.6	62.3	66.0	53.1	4.8	6.2	9.5	20.0
7	1997	104.0				20.0	21.8	23.8	25.9	30.7	36.2	42.5	49.7	58.0	61.6	45.7	2.8	5.0	6.1	
8	1996	106.0					20.0	20.0	21.7	26.3	31.7	38.1	45.6	54.4	57.9	39.8	2.0		5.0	
9	1995	108.5							20.0	22.6	27.9	34.3	42.0	51.2	54.3	36.5				
10	1994	110.3								20.0	24.4	30.7	38.5	47.9	52.1	33.4				
11	1993	112.3									21.4	27.5	35.2	44.9	49.5	28.4				
12	1992	114.3									20.0	24.7	32.3	42.0	46.7	23.4				
13	1991	117.2										22.2	29.8	39.6	43.7	24.9				
14	1990	121.2										20.2	27.7	37.7	41.3	23.3				
15	1989	126.6										20.0	26.1	36.2	39.2	21.9				
16	1988	130.5	ALL BLANK SPACES EQUAL THE LOWEST PERCENT GOOD FACTOR IN THE COLUMN.										24.2	34.4	38.2	20.6				
17	1987	132.6											22.1	32.1	36.8	19.5				
18	1986	134.8											20.2	30.1	34.6	18.5				
19	1985	137.5											20.0	28.2	32.3					
20	1984	140.4												26.5	30.3					
21	1983	144.5												25.1	28.8					
22	1982	152.6												24.4	27.1					
23	1981	166.8												24.5	26.2					
24	1980	189.4												25.6	26.8					
25	1979	206.5												25.7	27.3					
26	1978	222.6												25.5	27.6					
27	1977	236.8												24.9	27.4					
28	1976	251.1												24.3	26.7					
29	1975	289.4												25.8	26.3					
30	1974	331.2												27.1	27.1					
31	1973	343.5												25.9	29.0					
32	1972	350.9												24.3	27.8					
33	1971	363.1												23.2	26.6					
34	1970	379.8												22.3	26.0					
35	1969	391.9												21.2	25.6					
36	1968	405.8												20.2	24.7					
37	1967	419.8												20.0	23.8					
38	1966	430.1													22.9					
39	1965	435.3	Note: 7.5% Column Uses Trend from Industrial Valuation Table - Marshall Swift M & E AVG —————>												21.8					
40	1964	439.3													20.5					

For **Trend I** assets, use a minimum/floor valuation factor of 20% Good unless market conditions, appraisal judgement, or other considerations indicate that additional depreciation for obsolescence applies.  
For **Trend II** assets, use 2% as minimum value for Personal Computers & Attached Peripherals, 5% or 20% for High Tech assets that are **in use**, and 20% for all other assets unless otherwise indicated.

**2004 SUPPLEMENTAL VALUATION TABLE 'P'****Packing and Sorting (Fruit Packing Lines)**

When taxpayer can segregate and document the electronic components original cost from the rest of the packing and sorting line, column 24 may be used for that portion. Column 10 is then used for the remainder of the line. Use column 12 when electronic components can not be separated from other line assets.

AGE	YEAR	TREND I	24%	12%	10%
			24P	12P	10P
1	2003	100.0	76.0	88.0	90.0
2	2002	100.1	57.8	77.5	81.1
3	2001	101.1	44.4	68.9	73.7
4	2000	101.7	33.9	61.0	66.7
5	1999	102.2	25.9	53.9	60.3
6	1998	102.8	19.8	47.7	54.6
7	1997	104.0	15.2	42.5	49.7
8	1996	106.0	11.8	38.1	45.6
9	1995	108.5	10.0	34.3	42.0
10	1994	110.3		30.7	38.5
11	1993	112.3		27.5	35.2
12	1992	114.3		24.7	32.3
13	1991	117.2		22.2	29.8
14	1990	121.2		20.2	27.7
15	1989	126.6		18.6	26.1
16	1988	130.5		16.9	24.2
17	1987	132.6		15.1	22.1
18	1986	134.8		13.5	20.2
19	1985	137.5		12.1	18.6
20	1984	140.4		10.9	17.1
21	1983	144.5		10.0	15.8
22	1982	152.6			15.0
23	1981	166.8			14.8
24	1980	189.4			15.1
25	1979	206.5			14.8
26	1978	222.6			14.4
27	1977	236.8			13.8
28	1976	251.1			13.1
29	1975	289.4			13.6
30	1974	331.2			14.0
31	1973	343.5			13.1
32	1972	350.9			12.0
33	1971	363.1			11.2
34	1970	379.8			10.6
35	1969	391.9			10.0
36	1968	405.8			
37	1967	419.8			
38	1966	430.1			
39	1965	435.3			
40	1964	439.3			



## DEPRECIATION TABLE - PERCENT GOOD FACTORS (WITHOUT TREND)

(Use this table when Reproduction or Replacement Cost New (RCN) is known as of Assessment Year. Apply Trend and Depreciation when Original/Historical cost is known or use the appropriate Combined Table)

AGE	YEAR	TREND I	TREND II	33.0%	30.0%	28.0%	25.0%	24.0%	22.0%	20.0%	19.0%	18.0%	16.0%	15.0%	14.0%	12.0%	10.0%	8.00%	7.50%
1	2003	100.0	100.0	67.0%	70.0%	72.0%	75.0%	76.0%	78.0%	80.0%	81.0%	82.0%	84.0%	85.0%	86.0%	88.0%	90.0%	92.0%	92.5%
2	2002	100.1	87.9	44.9%	49.0%	51.8%	56.3%	57.8%	60.8%	64.0%	65.6%	67.2%	70.6%	72.3%	74.0%	77.4%	81.0%	84.6%	85.6%
3	2001	101.1	79.8	30.1%	34.3%	37.3%	42.2%	43.9%	47.5%	51.2%	53.1%	55.1%	59.3%	61.4%	63.6%	68.1%	72.9%	77.9%	79.1%
4	2000	101.7	73.7	20.2%	24.0%	26.9%	31.6%	33.4%	37.0%	41.0%	43.0%	45.2%	49.8%	52.2%	54.7%	60.0%	65.6%	71.6%	73.2%
5	1999	102.2	63.7	13.5%	16.8%	19.3%	23.7%	25.4%	28.9%	32.8%	34.9%	37.1%	41.8%	44.4%	47.0%	52.8%	59.0%	65.9%	67.7%
6	1998	102.8	53.1	9.0%	11.8%	13.9%	17.8%	19.3%	22.5%	26.2%	28.2%	30.4%	35.1%	37.7%	40.5%	46.4%	53.1%	60.6%	62.6%
7	1997	104.0	45.7	6.1%	8.2%	10.0%	13.3%	14.6%	17.6%	21.0%	22.9%	24.9%	29.5%	32.1%	34.8%	40.9%	47.8%	55.8%	57.9%
8	1996	106.0	39.8	4.1%	5.8%	7.2%	10.0%	11.1%	13.7%	16.8%	18.5%	20.4%	24.8%	27.2%	29.9%	36.0%	43.0%	51.3%	53.6%
9	1995	108.5	36.5	2.7%	4.0%	5.2%	7.5%	8.5%	10.7%	13.4%	15.0%	16.8%	20.8%	23.2%	25.7%	31.6%	38.7%	47.2%	49.6%
10	1994	110.3	33.4	1.8%	2.8%	3.7%	5.6%	6.4%	8.3%	10.7%	12.2%	13.7%	17.5%	19.7%	22.1%	27.9%	34.9%	43.4%	45.9%
11	1993	112.3	28.4	1.2%	2.0%	2.7%	4.2%	4.9%	6.5%	8.6%	9.8%	11.3%	14.7%	16.7%	19.0%	24.5%	31.4%	40.0%	42.4%
12	1992	114.3	23.4	0.8%	1.4%	1.9%	3.2%	3.7%	5.1%	6.9%	8.0%	9.2%	12.3%	14.2%	16.4%	21.6%	28.2%	36.8%	39.2%
13	1991	117.2	24.9	0.5%	1.0%	1.4%	2.4%	2.8%	4.0%	5.5%	6.5%	7.6%	10.4%	12.1%	14.1%	19.0%	25.4%	33.8%	36.3%
14	1990	121.2	23.3	0.4%	0.7%	1.0%	1.8%	2.1%	3.1%	4.4%	5.2%	6.2%	8.7%	10.3%	12.1%	16.7%	22.9%	31.1%	33.6%
15	1989	126.6	21.9	0.2%	0.5%	0.7%	1.3%	1.6%	2.4%	3.5%	4.2%	5.1%	7.3%	8.7%	10.4%	14.7%	20.6%	28.6%	31.1%
16	1988	130.5	20.6		0.3%	0.5%	1.0%	1.2%	1.9%	2.8%	3.4%	4.2%	6.1%	7.4%	9.0%	12.9%	18.5%	26.3%	28.7%
17	1987	132.6	19.5		0.2%	0.4%	0.8%	0.9%	1.5%	2.3%	2.8%	3.4%	5.2%	6.3%	7.7%	11.4%	16.7%	24.2%	26.6%
18	1986	134.8	18.5		0.2%	0.3%	0.6%	0.7%	1.1%	1.8%	2.3%	2.8%	4.3%	5.4%	6.6%	10.0%	15.0%	22.3%	24.6%
19	1985	137.5			0.1%	0.2%	0.4%	0.5%	0.9%	1.4%	1.8%	2.3%	3.6%	4.6%	5.7%	8.8%	13.5%	20.5%	22.7%
20	1984	140.4			0.1%	0.1%	0.3%	0.4%	0.7%	1.2%	1.5%	1.9%	3.1%	3.9%	4.9%	7.8%	12.2%	18.9%	21.0%
21	1983	144.5			0.1%	0.1%	0.2%	0.3%	0.5%	0.9%	1.2%	1.5%	2.6%	3.3%	4.2%	6.8%	10.9%	17.4%	19.5%
22	1982	152.6				0.1%	0.2%	0.2%	0.4%	0.7%	1.0%	1.3%	2.2%	2.8%	3.6%	6.0%	9.8%	16.0%	18.0%
23	1981	166.8				0.1%	0.1%	0.2%	0.3%	0.6%	0.8%	1.0%	1.8%	2.4%	3.1%	5.3%	8.9%	14.7%	16.6%
24	1980	189.4					0.1%	0.1%	0.3%	0.5%	0.6%	0.9%	1.5%	2.0%	2.7%	4.7%	8.0%	13.5%	15.4%
25	1979	206.5					0.1%	0.1%	0.2%	0.4%	0.5%	0.7%	1.3%	1.7%	2.3%	4.1%	7.2%	12.4%	14.2%
26	1978	222.6					0.1%	0.1%	0.2%	0.3%	0.4%	0.6%	1.1%	1.5%	2.0%	3.6%	6.5%	11.4%	13.2%
27	1977	236.8						0.1%	0.1%	0.2%	0.3%	0.5%	0.9%	1.2%	1.7%	3.2%	5.8%	10.5%	12.2%
28	1976	251.1							0.1%	0.2%	0.3%	0.4%	0.8%	1.1%	1.5%	2.8%	5.2%	9.7%	11.3%
29	1975	289.4							0.1%	0.2%	0.2%	0.3%	0.6%	0.9%	1.3%	2.5%	4.7%	8.9%	10.4%
30	1974	331.2							0.1%	0.1%	0.2%	0.3%	0.5%	0.8%	1.1%	2.2%	4.2%	8.2%	9.6%
31	1973	343.5								0.1%	0.1%	0.2%	0.4%	0.6%	0.9%	1.9%	3.8%	7.5%	8.9%
32	1972	350.9									0.1%	0.2%	0.4%	0.6%	0.8%	1.7%	3.4%	6.9%	8.3%
33	1971	363.1									0.1%	0.1%	0.3%	0.5%	0.7%	1.5%	3.1%	6.4%	7.6%
34	1970	379.8									0.1%	0.1%	0.3%	0.4%	0.6%	1.3%	2.8%	5.9%	7.1%
35	1969	391.9									0.1%	0.1%	0.2%	0.3%	0.5%	1.1%	2.5%	5.4%	6.5%
36	1968	405.8									0.1%	0.1%	0.2%	0.3%	0.4%	1.0%	2.3%	5.0%	6.0%
37	1967	419.8										0.1%	0.2%	0.2%	0.4%	0.9%	2.0%	4.6%	5.6%
38	1966	430.1										0.1%	0.1%	0.2%	0.3%	0.8%	1.8%	4.2%	5.2%
39	1965	435.3											0.1%	0.2%	0.3%	0.7%	1.6%	3.9%	4.8%
40	1964	439.3											0.1%	0.2%	0.2%	0.6%	1.5%	3.6%	4.4%

Note: Xerox Copiers are typically valued using this table because Xerox provides RCN data.